IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First named Applicant: Andreas Dietzel

Group Art Unit: 2862

Application No.: 10/580,766

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Title: High-Resolution Magnetic Encoder

Examiner: Bot L. Ledynh

Attorney Docket No.: DE920030074US1

Assistant Commissioner for Patents Washington, D.C. 20231

NON-FINAL OFFICE ACTION RESPONSE

Dear Sir:

In response to the non-final office action of February 25, 2009, please amend this patent application as follows and consider the following remarks.